

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA Auditor-Controller E-mail: <u>kmartini@placer.ca.gov</u>

ANDREW C. SISK, CPA Assistant Auditor-Controller E-mail: asisk@placer.ca.gov

May 3, 2010

Mr. Bradford Fenocchio, District Attorney Placer County District Attorney's Office 10810 Justice Center Drive, Ste. 240 Roseville, CA 95768

Re: "VO" Document Types Review

Dear Mr. Fenocchio:

The Internal Audit Division of the Auditor-Controller's Office performed a review of "VO" (voluminous document) document types generated by County Departments during the period from July 1, 2009 through December 31, 2009. Voluminous "VO" documents are limited exclusively to payment of Telecommunication Device Bills, (i.e. telephones, cell phones, pagers, Blackberries, etc.) normally with 51 pages or more of supporting documentation.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VO" is used appropriately, payments are properly authorized, documentation is adequately retained and supports the payment, and voluminous supporting documentation is not being submitted to our office.

Based on our review, internal controls over document type "VO" are operating as designed within the District Attorney's Office.

We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA Internal Audit Manager

cc: Nancy Aplanalp, Senior Administrative Services Officer, DA Katherine Martinis, Auditor-Controller

Placer County Audit Committee